

NOTICE TO PUBLIC

As of December 1, 2004 the following Rule change went into effect.

Rule 2002 (Notices to Creditors, Equity Security Holders, United States, and United States Trustee) (technical amendment that sets forth correct mailing address); Rule 2002 strikes the words District Director from the address for the IRS. More complete information regarding rules amendments can be found at <http://www.uscourts.gov/rules/newrules6.html>

Below is the text of the rule.

***Rule 2002. Notices to Creditors, Equity Security Holders,
United States, and United States Trustee***

(j) NOTICES TO THE UNITED STATES. Copies of notices required to be mailed to all creditors under this rule shall be mailed (1) in a chapter 11 reorganization case, to the Securities and Exchange Commission at any place the Commission designates, if the Commission has filed either a notice of appearance in the case or a written request to receive notices; (2) in a commodity broker case, to the Commodity Futures Trading Commission at Washington, D.C.; (3) in a chapter 11 case to the Internal Revenue Service at its address set out in the register maintained under Rule 5003(e) for the district in which the case is pending; (4) if the papers in the case disclose a debt to the United States other than for taxes, to the United States attorney for the district in which the case is pending and to the department, agency, or instrumentality of the United States through which the debtor became indebted; or (5) if the filed papers disclose a stock interest of the United States, to the Secretary of the Treasury at Washington, D.C.

COMMITTEE NOTE

The rule is amended to reflect that the structure of the Internal Revenue Service no longer includes a District Director.

The current address used by the Clerk's Office for the IRS is:

**Internal Revenue Service
Insolvency
Room 400 - Stop 334D
401 West Peachtree Street, N.W.
Atlanta, Georgia 30308**

**W. Yvonne Evans
Clerk of Court**